

IRS News Release

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New Electronic PIN Signature Requirement Begins in 2008

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WASHINGTON — The Internal Revenue Service will simplify the signature process for electronically filed individual income tax returns submitted by tax practitioners. The simplification eliminates the need for a paper signature document to be sent to the IRS in support of electronically filed tax returns.

Beginning with the 2008 filing season, tax practitioners can e-file individual income tax returns only if the returns are signed electronically using one of two methods: either a Self-Select Personal Identification Number (PIN) or a Practitioner PIN. A Self-Select PIN allows taxpayers to electronically sign their e-filed return by selecting a five-digit PIN. A Practitioner PIN is used when a taxpayer authorizes an Electronic Return Originator (ERO) to input an electronic signature on behalf of the taxpayer. Practitioner PINs require the use of Form 8879, IRS e-file Signature Authorization, which is retained by the ERO.

“Nearly 90 percent of tax professionals already use electronic signatures to sign returns,” Acting IRS Commissioner Kevin M. Brown said. “It’s the right time to take the next step toward truly paperless filing.”

Out of some 55 million e-filed returns that have come from tax professionals this year, more than 49 million used the Self-Select PIN or the Practitioner PIN. Overall, more than 77 million individual tax returns have been e-filed so far this year.

The change will simplify tracking, verification and follow-up on the paper signature documents, which were required for tax returns that did not use an electronic signature.

Tax practitioners will no longer submit a paper signature for e-filed returns by using Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return. Instead, a newly designed Form 8453 will be used to transmit supporting paper documents that are required to be submitted to the IRS with e-filed returns. The new Form 8453 will be released later for use during the 2008 filing season.